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Serial No.: 10/639,815

Docket No.: PD020072

Art Unit: 2626

Examiner: Susan Iris McFadden

Amendment Under 37 CFR 1.312 (9 pages)

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Applicant: Walter Voessing

JUL 19 2007

Ser. No.: 10/639,815

Filed: August 13, 2003

For: METHOD AND APPARATUS FOR ENCODING OR DECODING AN
AUDIO SIGNAL THAT IS PROCESSED USING MULTIPLE
SUBBANDS AND OVERLAPPING WINDOW FUNCTIONS

Examiner: Susan Iris McFadden

Art Unit: 2626

AMENDMENT UNDER 37 C.F.R. §1.312

Mail Stop Issue Fee
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

Responsive to the Notice of Allowability dated June 1, 2007, Applicants
hereby submit the following Amendment with the accompanying remarks. Please
charge the required fee or credit any overpayment to Deposit Account 07-0832.

Amendments to the Specification begin on page 2 of this paper.

Listing and Amendments to the Claims begin on page 4 of this paper.

Remarks/Arguments begin on page 9 of this paper.

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